

State of Vermont
Department of Labor
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Employer Services: 802-828-4344

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Payroll Company Advisory

It has come to our attention that potentially not all payroll companies are taking steps to report the two new fields required under Vermont's Act 191 of the 2006 Legislative Session.

As previously notified, **ALL** Vermont employers will be required to report "Full Time Equivalents" for any "uncovered" workers AND pay the Health Care Assessment due on the reportable FTEs, beginning with the second quarter of 2007, which report will be due July 31, 2007.

This mandated reporting has been integrated into the existing C-101 Wage and Contribution Reporting, as suggested through the legislation. As such, the Vermont Department of Labor will only accept ONE report with all required reporting field completed, along with ONE payment to cover both the SUTA and Employer Health Care Contributions due the State of Vermont. Failure to file ONE report and pay SUTA and Employer Health Care Contributions when due, will result in the employer's account being assessed a penalty and interest being charged on unpaid amounts.

If your company is <u>not</u> taking steps to comply with the new reporting requirements, it is your obligation as the power of attorney

to advise your clients that it will become THEIR responsibility to file and pay Vermont's quarterly C-101 Wage and Contribution reports beginning with the second quarter of 2007. If your company **IS** working towards fulfilling the new reporting requirements for your clients, we truly appreciate your efforts and stand ready to assist in any way possible.

Further information about this mandated reporting is available on our website at: http://labor.vermont.gov/Default.aspx?tabid=1164. If you have any unanswered questions, please contact Employer Services Unit at 802-828-4344.

We appreciate your immediate attention in this matter.

